

Independent Auditor's Report on Quarterly & year to date Financial Results of International Securities Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of International Securities Limited
New Delhi

We have audited the accompanying Financial Results of International Securities Limited ("the company") for the quarter and year ended March 31, 2018 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the management and is approved by the Board of Directors. These quarterly Ind AS financial results are the derived figures between the audited figures in respect of the year ended March 31, 2018 and the published year to date figures up to December 31, 2017 being the date of the end of the third quarter of the current financial year, which were subject to limited review and as it relates to the year ended March 31, 2018, has been compiled from the related Annual financial statement prepared in accordance with the Indian Accounting Standard, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such Interim Financial Statements and Annual Financial Statements.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the statement whether due to fraud or error. In making those risk assessment, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement. We



believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly Ind AS financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. in this regard; and

(ii) give a true and fair view, in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the Net Profit, total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2018.

Date-30.05.2018
Place-New Delhi



For P.P. THUKRAL & Co;
Chartered Accounts
Firm Registration No:000632N


(CA Suresh Sethi)
Partner
M.NO. 089318

INTERNATIONAL SECURITIES LIMITED

CIN:L74899DL1993PLC053034

Reg Off:14 (II Floor, Front Block), Sagar Apartments, 6, Tilak Marg, New Delhi- 110001

Tel No-011-23071222-229, Fax No-011-23071230

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED ON 31 MARCH, 2018

S.No.	Particulars	Rs. In Lakhs				
		Quarter ended			Year ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations (net)	175.18	126.03	142.22	210.34	194.88
II	Other Income	1.35	1.10	20.09	4.66	22.24
III	Total Revenue (I+II)	176.53	127.13	162.31	215.00	217.12
IV	Expenses:					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock in Trade and Work in	0.00	0.00	0.00	0.00	-
	Employee benefits expense	15.60	27.67	14.47	99.64	83.18
	Finance costs	3.97	1.76	2.63	10.14	10.74
	Depreciation and amortisation expense	49.94	0.00	49.19	49.94	49.19
	Other expenses	31.20	16.01	31.95	85.20	73.37
	Total Expenses	100.71	45.44	98.24	244.92	216.48
V	Profit before Exceptional items and tax (III-IV)	75.82	81.69	64.07	-29.92	0.64
VI	Exceptional items	-	-	0.04	-	0.04
VII	Profit before tax (V-VI)	75.82	81.69	64.03	-29.92	0.60
VIII	Tax Expenses					
	(a) Current tax	-	-	0.12	0.00	0.12
	(b) Tax for earlier years	-	-	0	0.00	-
	(c) Deferred tax	7.48	-	0.47	1.42	0.47
	Total Tax Expenses	7.48	-	0.59	1.42	0.59
IX	Profit for the period (VII-VIII)	68.34	81.69	63.44	-31.34	0.01
X	Other Comprehensive Income					
a	i) Items that will not be reclassified to profit or loss	-	-	-	0.00	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	0.00	-
b	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	0.00	-
XI	Total Comprehensive Income for the period (IX+X)	0.00	0.00	0.00	0.00	0.00
XII	Paid up Equity Share Capital (Face value per share of Rs. 10/-)	300.00	300.00	300.00	300.00	300.00
XIII	Earning Per equity share (of `10/- each):					
	(1) Basic	2.48	2.72	2.11	-1.04	0.00
	(2) Diluted	2.48	2.72	2.11	-1.04	0.00

Note:

- The above audited results for the quarter and year ended 31st March, 2018 has been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 30 May, 2018. The financial results for the year ended 31st March, 2018 has been audited by the statutory Auditors of the Company.
- These financial results have been prepared in accordance with Indian Accounting standards prescribed under section 133 of the companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirement) Regulation 2015 and SEBI Circular dated 5 July, 2016. Beginning 1st April 2017, the Company has for the first time adopted Ind As with transition date of 1st April 2016. Consequently, earnings Indian Generally adopted Accounting principal (Previous GAAP) result for the quarter ended 31st March, 2017 have been restated to make them comparable.
- The Company has prepared a reconciliation of the net profit for the corresponding periods under previously applicable Generally Accepted Accounting Principle (Previous GAAP) with the total comprehensive income as reported in these financial results Under Ind AS. The net profit reconciliation for the quarter and year ended 31st March, 2017 for financial results are presented below.
- Reconciliation of Net Profit & Equity as previously reported under Indian GAAP (IGAAP) & Ind-AS for the Quarters/ year are presented as under

Particulars	Net Profit		Equity
	Quarter ended	Year Ended	31.03.2017
Net Profit /Equity as per IGAAP	63.44	0.01	300.00
Appreciation/ (Diminution) in Value of Investments	0	0	0
Reclassification of Net Acturial(Gain)/Loss on on employee defined benefit obligation to other Comprehensive Income	0	0	0
Net Profit /Equity as per Ind-AS	63.44	0.01	300.00
Other Comprehensive Income	0	0	0
Total Comprehensive Income/Equity as per Ind-As	0	0	0

- The Company has a single reportable business segment.
- The above results are available on website of the Company www.internationalsecuritiesltd.com.
- Previous period figures have been re-grouped/ re-classified wherever necessary.

for and on behalf of the Board of Directors
INTERNATIONAL SECURITIES LIMITED

(AMIT GUPTA)

Whole Time Director

DIN- 00039400

Date :- 30.05.2018

Place:- New Delhi

INTERNATIONAL SECURITIES LIMITED

CIN:L74899DL1993PLC053034

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STATEMENT OF AUDITED ASSETS AND LIABILITIES

(In Rs. Lakhs)

A Assets		As at 31st March-2018	As at 31st March-2017
1	Non-current assets		
	Property, plant and equipment	2.24	2.65
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	192.85	241.47
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	Total Non Current assets	195.09	244.12
	Non-current financial assets		
	Non-current investments	0.09	0.09
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	74.74	77.97
	Other non-current financial assets	0.00	0.00
	Total non-current financial assets	74.83	78.06
	Deferred tax assets (net)	53.99	55.41
	Other non-current assets	0.00	0.00
	Total non-current assets	323.91	377.59
2	Current assets		
	Inventories	2.45	2.45
	Current financial asset		
	Current investments		
	Trade receivables, current	322.33	150.29
	Cash and cash equivalents	9.16	34.39
	Bank balance other than cash and cash equivalents		
	Loans, current	779.54	914.04
	Other current financial assets	48.46	34.35
	Total current financial assets		
	Current tax assets (net)		
	Other current assets		
	Total current assets	1161.94	1135.52
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	1485.85	1513.11
	Equity and liabilities		
1	Equity		
	Equity share capital	300.00	300.00
	Other equity	909.21	940.55
	Total equity	1209.21	1240.55
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	4.27	54.94
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	4.27	54.94
	Provisions, non-current	26.77	19.32
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities	26.77	19.32
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		
	Trade payables, current	189.01	145.00
	Other current financial liabilities	55.54	52.44
	Total current financial liabilities	244.55	197.44
	Other current liabilities		
	Provisions, current	1.05	0.86
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Total current liabilities	1.05	0.86
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	276.64	272.56
	Total equity and liabilities	1485.85	1513.11

for and on behalf of the Board of Directors
INTERNATIONAL SECURITIES LIMITED

(AMIT GUPTA)
Whole Time Director
DIN- 00039400

Date :- 30.05.2018
Place:- New Delhi